IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WP(C).No. 15341 of 2007(B)

PETITIONER:

ABY SIMON,
ST.MARY'S GRANITES,PERUMBAVOOR.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
IIND CIRCLE, PERUMBAVOOR,

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

3. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KUNNATHUNADU,
PERUMBAVOOR.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: COPY OF ASSESSMENT ORDER FOR 2003-04 PASSED BY R1 DT.31.10.2006.

P2: .DO. 2004-05 .DO.

P3: COPY OF APPEAL FOR 2003-04 FILED BEFORE R2 DT.18.3.2007.

P4: .DO.2004-05 .DO.

P5: COPY OF STAY PETITION FOR 2003-04 .DO.

P6: .DO. 2004-05 .DO.

P7: COPY OF NOTICE IN FORM NO.1 ISSUED BY R3 DT.28.4.2007.

P8: .DO. NO.10 .DO. DT.30.4.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.15341 of 2007

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Dated this the 15th day of June, 2007.

JUDGMENT

Since appeals are filed against sales tax assessment for 2003-2004 and 2004-2005, W.P. is disposed of granting stay against recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within one month from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above. However, if the appellate authority has already issued more favourable stay order in favour of the petitioner pursuant to interim direction, such order will prevail over the above direction.

C.N.RAMACHANDRAN NAIR
Judge

pms